

**PREFILED TESTIMONY OF  
CHRISTOPHER P.N. WOODCOCK**

Q: Please state your name and business address?

A: My name is Christopher P.N. Woodcock and my business address is 18 Increase Ward Drive, Northborough, Massachusetts 01532.

Q: By whom are you employed and in what capacity?

A: I am the President of Woodcock & Associates, Inc. a consulting firm specializing in water and wastewater rate and financial studies.

Q: Please describe your qualifications and experience.

A: I have undergraduate degrees in Economics and in Civil Engineering from Tufts University in Medford, Massachusetts. After graduating in 1974, I was employed by the environmental consulting firm of Camp, Dresser and McKee Inc. For approximately 18 months I worked in the firm's environmental engineering group performing such tasks as designing water distribution and transmission pipes, sewer collection and interception systems, pumping facilities and portions of a wastewater treatment facility. From approximately January 1976, I worked in the firm's management and financial consulting services group, gaining increasing responsibility. At the time of my resignation, I was a corporate Vice President and appointed the leader of the group overseeing all rate and financial studies. In my career, I have worked on more than 300 water and wastewater rate and financial studies, primarily in the United States, but also for government agencies overseas. In addition, I have also worked on a number of engineering and financial feasibility studies in support of revenue bond issues, as well as several valuation studies, capital improvement financing analyses and management audits of public works agencies. In addition to my professional experience I have also held elected and appointed positions on municipal boards overseeing in my hometown.

1 Q: Have you previously testified before state regulatory commissions or courts on rate  
2 related matters?

3 A: Yes, I have provided testimony on rates related matters before utility commissions  
4 in Rhode Island, Maine, Connecticut, New York, New Hampshire, Texas, and Al-  
5 berta, Canada. I have also been retained as an expert witness on utility rate re-  
6 lated matters in proceedings in state courts in Massachusetts, Michigan, New Jer-  
7 sey, Maryland, Pennsylvania, and Florida as well as the Federal Court in Michigan.  
8 I have been selected to several arbitration panels related to disputes over water  
9 rates and charges, I have provided testimony on rate related matters to the Michi-  
10 gan and Massachusetts legislatures, and I have provided testimony at administra-  
11 tive hearings on a number of occasions.

12  
13 Q: Do you belong to any professional organizations or committees?

14 A: Yes, I am a member of the Water Environment Federation, the Rhode Island Water  
15 Works Association, the Massachusetts Water Works Association, the New England  
16 Water Works Association, and the American Water Works Association. For the  
17 Water Environment Federation, I am a member of the committee that is preparing  
18 an update to the manual on Wastewater Rates and Financing. For the New Eng-  
19 land Water Association, I am a member of the Conservation Committee and the Fi-  
20 nancial Management Committee. For the American Water Works Association, I am  
21 past chairman of the Financial Management Committee and the Rates and  
22 Charges Committee that has prepared the manuals on Revenue Requirements,  
23 Water Rates, Alternative Rate Structures, and Water Rates and Related Charges. I  
24 have been reappointed to and am currently a member of the Rates & Charges  
25 Committee.

26  
27 Q: Have you prepared any articles on rates related matters?

28 A: Yes, I have had a number of articles published and am frequently asked to speak at  
29 conventions sponsored by national and local utility associations on matters related  
30 to water and wastewater rates.

1

2 Q: Please describe your role in this proceeding.

3 A: Working with the staff of the Pawtucket Water Supply Board its consultants, I have  
4 developed the pro forma revenue requirements and the proposed new rates and  
5 charges. The results of my analyses are included in the schedules included with  
6 this testimony.

7

8 Q: What are your conclusions?

9 A: The Water Supply Board is in need of a fairly significant rate increase. As testified  
10 to by Ms. Marchand, the delay in the selection of a vendor for the new water treat-  
11 ment plant has resulted in considerable expense. As a result, the Board has found  
12 that it must ask for an immediate increase in revenues to recover its expenses in  
13 FY 2004 and maintain sufficient revenues to allow it to sell bonds at reasonable in-  
14 terest rates in the future.

15

16 Q: What are the proposed Test Year and Rate Year in this filing?

17 A: The proposed Test Year is the fiscal year July 1, 2001 – June 30, 2002. The pro-  
18 posed Rate Year is fiscal year 2004: July 1, 2003 – June 30, 2004.

19

20 Q: Can you quantify the costs responsible for this proposed increase?

21 A: I would be happy to.

- 22 • Because of the delay in awarding the operating contract for the treat-  
23 ment facility, the Board will have additional operating costs that would  
24 otherwise have been assumed by the DBO contractor. These addi-  
25 tional costs are discussed by Ms. Marchand, and amount to nearly one  
26 third of the requested adjustment or nearly \$1 million.
- 27 • Since the last increase, there have been increases in the cost of sala-  
28 ries and related costs and benefits.

- As presented on Schedule 1.3, salary costs will rise by more than \$400,000 from the test year to the rate year. This also will impact the costs for Longevity and for overtime.
- Payroll costs for FICA and Medicare will increase with salary costs.
- Like most others, Pawtucket has seen a dramatic increase in the cost of employee benefits and has been advised of continuing increases into the rate year. The adjustments to health and dental benefits are presented on Schedule 1.1.

- Since the September 11 terrorist attacks, the cost of insurance for water suppliers has risen dramatically. We have presented the rate year insurance requirement based on the renewal received by Pawtucket in July 2002, the most recent available.
- Pawtucket must make the final payments to Central Falls based on its settlement agreements. The revenues to make these payments must still be raised. However, the funds needed are already included in the current rates and will continue to be collected.
- The Board has had a significant increase in property taxes, particularly from Cumberland. This is discussed in Ms. Marchand's testimony. The property taxes for the rate year are based on the actual FY 2003 tax bills plus an adjustment to FY 2004 – the rate year.
- The Board is looking to fund its IFR costs at the amount approved in the last docket plus an additional \$638,000 needed for immediate improvements needed for treatment and pumping.
- Because of the delay in awarding the DBO contract, there are interim capital improvements that must be made to keep the facilities functioning properly. These are estimated to be \$149,200.
- The increase in operating costs presented herein will result in a need to increase the 25% operating reserve provided for in the last docket. We propose to continue to fund the 25% requirement over three years;

1           however the increase in operating costs will necessitate an increase to  
2           the annual amount needed.

- 3           • The debt costs that are presented in Schedule 1.1 are based on the in-  
4           formation contained in Ms. Gurghigian's testimony.

5  
6 Q: Can you comment on the increase in property taxes from Cumberland?

7 A: Yes. Recently, recently there had been a dramatic increase the assessed value of  
8 the PWSB's real property and tangible property located in the Town of Cumberland.  
9 By way of example, the assessed value of the PWSB's tangible property increased  
10 from \$8.5 million in 2001 to approximately \$20 million in 2002. Naturally, this has  
11 led to an increase in the PWSB's tax payments to Cumberland. I understand that  
12 they are the only community to propose this and obviously they reap the entire  
13 benefit.

14  
15 As such, the PWSB has asked that the Commission consider a surcharge to cus-  
16 tomers in Cumberland. It seems unfair to charge ratepayers in the other communi-  
17 ties for this tax and it seems fair that the Cumberland ratepayers pay this added,  
18 unique cost. I have included a separate schedule to show the determination of  
19 such a surcharge as well as the impact it would have on the other rates and  
20 charges. We have suggested this as a surcharge because this will allow Pawtucket  
21 to account separately for the revenues more easily.

22  
23 Q: In general, how do you propose that the increased revenue requirements you are  
24 asking for be recovered?

25 A: I have proposed an across the board increase of 28% to all rates and charges. Ini-  
26 tially we had hoped that we could make an abbreviated filing in this case; however,  
27 the amount of increase that was needed exceeded the maximum allowed under the  
28 Commission's rules. If we had made the abbreviated filing, an across the board in-  
29 crease would be needed.

1 A full cost allocation study was developed in the last docket, along with a rather  
2 significant change in rate design. We have asked that the Commission simply ap-  
3 prove an across the board change in this docket.

4 Because the Board authorized an increase that was restricted to 28%, I have re-  
5 duced the amount typically sought within the 1.5% allowance as a operating in-  
6 come. This reduced the amount of the increase to 28%. Should the Commission  
7 find that any of the revenue requirements in the filing are overstated or there is dis-  
8 agreement, we hope to restore funding for this item up to the normal 1.5% allow-  
9 ance, yet keep within the request initially made.

10  
11  
12 **Content of Schedules**

13 Q: Please describe your prefiled schedules.

14 A: There are six main schedules, several of which include supporting schedules.

15 These schedules generally follow those used in the last docket. They are:

- 16 • Schedule 1.0: Test Year expenses with adjustments for the Rate Year
  - 17 - 1.1: explanation of various adjustments to the Test Year ex-
  - 18 penses
  - 19 - 1.2: explanation of adjustments to Miscellaneous Revenues
  - 20 - 1.3: explanation of adjustments to salary related items
- 21 • Schedule 2.0: units of service: metered water use, number of meters  
22 and hydrants, and fire services
  - 23 - 2.1: demand factors by customer class
- 24 • Schedule 3.0: comparison of existing and proposed rates
- 25 • Schedule 4.0: impact of cost of service rates on various types of cus-  
26 tomers
- 27 • Schedule 5.0: calculation of annual revenues under current and cost of  
28 service rates
- 29 • Schedule 6.0: summary of cost of service

1 In addition I have also included Schedule 7.0 that presents the calculation of the  
2 proposed surcharge for Cumberland as well as the resulting rates for all other us-  
3 ers.

4 **Summary**

5 Q: Have you calculated revenues under the current and proposed rates at the Rate  
6 Year Units of Service?

7 A: Schedule 5.0 presents this. It shows the revenues that could be expected on an  
8 annual basis under the current rates and under the cost of service rates. Annual  
9 revenues under the current rates are far short of the Board's needed revenues in  
10 the Rate Year. The calculations at the bottom of this schedule show that the pro-  
11 posed rates will provide revenues approximately equal to the requirements. It also  
12 shows the increase in overall revenues that are needed as well as the increase in  
13 rate revenues required.

14  
15 Q: Have you prepared a summary of the revenues and expenses?

16 A: Yes, Schedule 6.0 summarizes the Test Year and Rate Year revenues and ex-  
17 penses. The test year revenues are not actual revenues – they are calculated  
18 based on a full year's billing at the annual usage levels.

19  
20 Q: Does this conclude your testimony?

21 A: Aside from new information that may be brought to my attention and without review-  
22 ing testimony from the Division or other witnesses, yes it does.

**TEST YEAR & RATE YEAR EXPENSES**

<u>Expense Item</u>	<u>Test Year FY 2002</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2004</u>	<u>&lt;----- Adjustments Detail -----&gt;</u>	
				<u>Other Adjustments</u>	<u>Supporting Schedule</u>
ADMINISTRATION					
Admin Salaries	\$372,820	\$89,567	\$462,387	\$89,567	Sch. 1.3
Admin Overtime	\$7,169	\$437	\$7,606	\$437	Sch. 1.3
Police Payroll	\$2,535	\$0	\$2,535		
Out of Class Pay	\$0	\$0	\$0		
Admin. Longevity	\$12,916	\$5,107	\$18,023	\$5,107	Sch. 1.3
Admin. Vacation & Sick Pay	\$5,399	\$0	\$5,399	\$0	Sch. 1.3
FICA Payroll Tax	\$24,027	\$5,897	\$29,924	\$5,897	6.2% of salary adjustments
Medicare Payroll Tax	\$5,625	\$1,379	\$7,004	\$1,379	1.45% of salary adjust.
Health Benefits	\$456,523	\$270,817	\$727,340	\$270,817	Sch. 1.1
Dental Benefits	\$35,383	\$17,272	\$52,655	\$17,272	Sch. 1.1
MERS Contribution	\$0	\$0	\$0		
Education & Training	\$7,519	\$4,481	\$12,000	\$4,481	Budget Adjustment
Outside Services	\$73,325	\$46,175	\$119,500	\$46,175	Budget Adjustment
Pagers/Cell Phones	\$14,342	(\$1,142)	\$13,200	(\$1,142)	Budget Adjustment
Maint. of Gen'l Plant	\$10,628	\$0	\$10,628		
Telephone	\$15,415	\$6,585	\$22,000	\$6,585	Budget Adjustment
Heating	\$7,167	\$10,833	\$18,000	\$10,833	Budget Adjustment
Other Utilities	\$1,561	\$0	\$1,561		
Unemployment Insurance	\$4,584	\$0	\$4,584		
Workers Compensation	\$23,932	\$11,068	\$35,000	\$11,068	Budget Adjustment
Property Insurance	\$73,929	\$47,686	\$121,615	\$47,686	Sch. 1.1
Advertising/Classified	\$2,228	\$2,772	\$5,000	\$2,772	Budget Adjustment
Printing	\$19,054	\$7,946	\$27,000	\$7,946	Budget Adjustment
Dues & Subscriptions	\$20,164	\$0	\$20,164		
Office Supplies/Other	\$18,706	\$1,294	\$20,000	\$1,294	Budget Adjustment
Postage	\$14,590	\$0	\$14,590		
Housekeeping Supplies	\$4,596	\$1,854	\$6,450	\$1,854	Budget Adjustment
Municipal Charges	\$120,314	\$3,686	\$124,000	\$3,686	Budget Adjustment
Capitalized Materials	\$4,571	\$0	\$4,571		
Materials & Supplies	\$8,322	\$0	\$8,322		
Bad Debt Expense	\$0	\$0	\$0		
Damage Claims	\$3,873	\$2,127	\$6,000	\$2,127	Budget Adjustment
Depreciation	\$0	\$0	\$0		
Cent Falls Franch. Fee Settle.	\$357,371	(\$184,540)	\$172,831	(\$184,540)	Sch. 1.1
Regulatory Comm. Expense	\$158,983	\$0	\$158,983		
Other Miscellaneous	\$89,891	\$0	\$89,891		
Other	\$0	\$0	\$0		
Subtotal - Admin	\$1,977,462	\$351,301	\$2,328,763	\$351,301	
CUSTOMER SERVICE					
Payroll	\$172,059	(\$50,585)	\$121,474	(\$50,585)	Sch. 1.3
Overtime	\$2,267	\$138	\$2,405	\$138	Sch. 1.3
Longevity	\$8,662	(\$5,405)	\$3,257	(\$5,405)	Sch. 1.3
Vacation & Sick Time	\$4,859	\$0	\$4,859	\$0	Sch. 1.3
FICA	\$11,638	(\$3,463)	\$8,175	(\$3,463)	6.2% of salary adjustments
Medicare	\$2,722	(\$810)	\$1,912	(\$810)	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Education & Training	\$980	\$2,020	\$3,000	\$2,020	Budget Adjustment
Outside Services	\$20,096	\$1,245	\$21,341	\$1,245	Budget Adjustment
Vehicle Maint - Fuel & Misc.	\$724	\$0	\$724		
Telephone	\$1,461	\$0	\$1,461		
Maint Misc Equip	\$1,592	\$0	\$1,592		
Printing	\$17,053	\$8,447	\$25,500	\$8,447	Budget Adjustment
Dues & Subscriptions	\$110	\$0	\$110		



**TEST YEAR & RATE YEAR EXPENSES**

<u>Expense Item</u>	<u>Test Year FY 2002</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2004</u>	<u>&lt;---- Adjustments Detail ----&gt;</u>	
				<u>Other Adjustments</u>	<u>Supporting Schedule</u>
Postage	\$19,529	\$12,471	\$32,000	\$12,471	Budget Adjustment
Miscellaneous Supplies	\$0	\$0	\$0		
Other Misc.	\$3,259	\$0	\$3,259		
Subtotal - Customer Accts	\$267,011	(\$35,942)	\$231,069	(\$35,942)	
<b>SOURCE OF SUPPLY</b>					
Security Services	\$52,421	\$0	\$52,421		
Salaries	\$0	\$95,286	\$95,286	\$95,286	Sch. 1.3
Overtime	\$0	\$0	\$0	\$0	Sch. 1.3
Longevity	\$0	\$7,826	\$7,826	\$7,826	Sch. 1.3
Vacation & Sick Time	\$0	\$0	\$0	\$0	Sch. 1.3
FICA	\$0	\$6,393	\$6,393	\$6,393	6.2% of salary adjustments
Medicare Payroll Tax	\$0	\$1,495	\$1,495	\$1,495	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Security Vehicles	\$0	\$0	\$0		
Vehicle Maint - Fuel & Misc.	\$0	\$0	\$0		
Maint of Structures	\$689	\$0	\$689		
Maint - Collection Reservoirs	\$51,486	\$0	\$51,486		
Maint - Wells	\$0	\$0	\$0		
Maint - Misc. Plant	\$5,660	\$0	\$5,660		
Maint - Wells & Springs	\$0	\$0	\$0		
Light & Power	\$20,732	\$0	\$20,732		
Beeper Stipend	\$0	\$1,820	\$1,820	\$1,820	Sch. 1.3
Depreciation	\$0	\$0	\$0		
Property Tax	\$455,897	\$152,254	\$608,151	\$152,254	Sch. 1.1
Miscellaneous	\$0	\$0	\$0		
Subtotal - Supply	\$586,885	\$265,074	\$851,959	\$265,074	
<b>PUMPING</b>					
Salaries	\$0	\$0	\$0	\$0	Sch. 1.3
Overtime	\$0	\$0	\$0	\$0	Sch. 1.3
Longevity	\$0	\$0	\$0	\$0	Sch. 1.3
Vacation & Sick Time	\$0	\$0	\$0	\$0	Sch. 1.3
FICA	\$0	\$0	\$0	\$0	6.2% of salary adjustments
Medicare Payroll Tax	\$0	\$0	\$0	\$0	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Maint - Structures & Improvmnt	\$920	\$0	\$920		
Maint - Water Treatment Plant	\$1,463	\$0	\$1,463		
Maint - Equipment	\$2,847	\$0	\$2,847		
Plant Maintenance	\$0	\$0	\$0		
Telephone	\$1,960	\$0	\$1,960		
Heating	\$9,821	\$0	\$9,821		
Purchased Power	\$523,940	\$0	\$523,940		
Depreciation	\$0	\$0	\$0		
Property Tax	\$15,155	\$5,048	\$20,203	\$5,048	Sch. 1.1
Miscellaneous	\$175	\$0	\$175		
New due to DBO Delay	\$0	\$90,000	\$90,000	\$90,000	Sch. 1.1
Subtotal - Pumping	\$556,281	\$95,048	\$651,329	\$95,048	
<b>PURIFICATION</b>					
Salaries	\$572,457	(\$33,199)	\$539,258	(\$33,199)	Sch. 1.3
Overtime	\$32,126	\$1,956	\$34,082	\$1,956	Sch. 1.3
Out of Class Pay	\$741	\$0	\$741		
Beeper Stipend	\$5,710	\$3,900	\$9,610	\$3,900	Sch. 1.3
Longevity	\$18,673	(\$4,214)	\$14,459	(\$4,214)	Sch. 1.3
Vacation & Sick Time	\$10,798	\$0	\$10,798	\$0	Sch. 1.3

**TEST YEAR & RATE YEAR EXPENSES**

<u>Expense Item</u>	<u>Test Year FY 2002</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2004</u>	<u>&lt;---- Adjustments Detail ----&gt;</u>	
				<u>Other Adjustments</u>	<u>Supporting Schedule</u>
FICA	\$39,441	(\$2,198)	\$37,243	(\$2,198)	6.2% of salary adjustments
Medicare	\$9,223	(\$514)	\$8,709	(\$514)	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Education & Training	\$18,313	\$0	\$18,313		
Lab Testing	\$40,951	\$0	\$40,951		
Vehicle Maint - Tires	\$926	\$0	\$926		
Vehicle Maint - Inspection	\$5	\$0	\$5		
Vehicle Maint - Outside Parts	\$2,846	\$0	\$2,846		
Vehicle Maint - Fuel & Misc	\$5,970	\$0	\$5,970		
Maint - Structures	\$8,500	\$0	\$8,500		
Maint - Distrib. Reservoirs	\$5,081	\$0	\$5,081		
Maint - Wells	\$0	\$0	\$0		
Maint - Equipment	\$40,086	\$0	\$40,086		
Maint - Facilities	\$739	\$0	\$739		
Telephone	\$7,112	\$0	\$7,112		
Light & Power	\$171,973	\$0	\$171,973		
Heating	\$11,924	\$0	\$11,924		
Other Utilities	\$206	\$0	\$206		
Advertising/Classified	\$0	\$0	\$0		
Dues & Subscriptions	\$152	\$0	\$152		
Office Supplies	\$5,138	\$0	\$5,138		
Postage	\$845	\$0	\$845		
Materials & Supplies	\$7,349	\$0	\$7,349		
Chemicals	\$256,684	\$162,119	\$418,803	\$162,119	Sch. 1.1
Depreciation	\$0	\$0	\$0		
Property Tax	\$69,998	\$23,328	\$93,326	\$23,328	Sch. 1.1
Other Miscellaneous	\$30,537	\$0	\$30,537		
New due to DBO Delay	\$0	\$898,500	\$898,500	\$898,500	Sch. 1.1
Subtotal - Purification	\$1,374,504	\$1,049,678	\$2,424,182	\$1,049,678	
<b>TRANSMISSION &amp; DISTRIBUTION</b>					
Payroll	\$632,277	\$117,708	\$749,985	\$117,708	Sch. 1.3
Overtime	\$88,685	\$5,401	\$94,086	\$5,401	Sch. 1.3
Out of Class Pay	\$3,075	\$0	\$3,075		
Beeper Stipend	\$6,320	\$7,540	\$13,860	\$7,540	Sch. 1.1
Longevity	\$50,146	\$9,014	\$59,160	\$9,014	Sch. 1.3
Vacation & Sick Time	\$14,037	\$0	\$14,037	\$0	Sch. 1.3
FICA	\$48,486	\$8,192	\$56,678	\$8,192	6.2% of salary adjustments
Medicare	\$11,339	\$1,916	\$13,255	\$1,916	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Education & Training	\$5,109	\$0	\$5,109		
Vehicle Maint - Insp & Reg	\$549	\$0	\$549		
Vehicle Maint - Tires	\$2,929	\$0	\$2,929		
Vehicle Maint - Batteries	\$2,052	\$0	\$2,052		
Vehicle Maint - Outside Parts	\$24,261	\$0	\$24,261		
Vehicle Maint - Fuel & Misc	\$12,119	\$0	\$12,119		
Maint - Misc Plant	\$2,295	\$0	\$2,295		
Maint - T&D Mains	\$12,407	\$20,000	\$32,407	\$20,000	Leak Detection equip
Maint - Services	\$30,270	\$0	\$30,270		
Maint - Hydrants	\$6,688	\$0	\$6,688		
Telephone	\$2,200	\$0	\$2,200		
Advertising & Classified	\$1,389	\$0	\$1,389		
Dues & Subscriptions	\$65	\$0	\$65		
Capitalized Materials	\$1,945	\$0	\$1,945		

Misc. Tools & Supplies/Inventory	\$8,792	\$0	\$8,792
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Sch. 1.0  
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### TEST YEAR & RATE YEAR EXPENSES

Expense Item	Test Year FY 2002	Summary of Adjustments	Rate Year FY 2004	<---- Adjustments Detail ---->	
				Other Adjustments	Supporting Schedule
Road Surface Restoration	\$0	\$0	\$0		
Other Misc Supplies	\$4,091	\$0	\$4,091		
Depreciation	\$0	\$0	\$0		
Property Tax	\$97,491	\$32,574	\$130,065	\$32,574	Sch. 1.1
Other Miscellaneous	\$12,718	\$0	\$12,718		
Subtotal - T&D	\$1,081,735	\$202,344	\$1,284,079	\$202,344	
<b>ENGINEERING</b>					
Payroll	\$285,302	\$70,201	\$355,503	\$70,201	Sch. 1.3
Overtime	\$5,128	\$312	\$5,440	\$312	Sch. 1.3
Out of Class Pay	\$1,880	\$0	\$1,880		
Longevity	\$18,304	(\$1,387)	\$16,917	(\$1,387)	Sch. 1.3
Vacation & Sick Time	\$11,337	\$0	\$11,337	\$0	Sch. 1.3
FICA	\$19,240	\$4,286	\$23,526	\$4,286	6.2% of salary adjustments
Medicare	\$4,431	\$1,002	\$5,433	\$1,002	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Education & Training	\$1,141	\$2,459	\$3,600	\$2,459	Budget Adjustment
Outside Services	\$2,400	\$0	\$2,400		
Vehicle Maint - Tires & Reg	\$579	\$821	\$1,400	\$821	Budget Adjustment
Vehicle Maint - Batteries	\$482	(\$232)	\$250	(\$232)	Budget Adjustment
Vehicle Maint - Outside Parts	\$690	\$1,810	\$2,500	\$1,810	Budget Adjustment
Vehicle Maint - Fuel & Misc	\$2,954	\$2,046	\$5,000	\$2,046	Budget Adjustment
Maint - Misc Equipment	\$1,327	\$0	\$1,327		
Telephone	\$3,980	\$0	\$3,980		
Advertising & Classified	\$661	\$0	\$661		
Printing	\$1,026	\$0	\$1,026		
Dues & Subscriptions	\$0	\$400	\$400	\$400	Budget Adjustment
Office Supplies & Other	\$16,220	\$1,780	\$18,000	\$1,780	Budget Adjustment
Postage	\$85	\$0	\$85		
Capitalized Materials	\$3,422	\$0	\$3,422		
Other Misc. Expense	\$1,941	\$0	\$1,941		
Miscellaneous Expense	\$7,778	\$0	\$7,778		
Subtotal - Engineering	\$390,308	\$83,499	\$473,807	\$83,499	
<b>METER DEPARTMENT</b>					
Payroll	\$229,721	\$110,832	\$340,553	\$110,832	Sch. 1.3
Overtime	\$1,157	\$70	\$1,227	\$70	Sch. 1.3
Out of Class Pay	\$0	\$0	\$0		
Beeper Stipend	\$1,060	\$1,040	\$2,100	\$1,040	Sch. 1.1
Longevity	\$17,320	(\$5,219)	\$12,101	(\$5,219)	Sch. 1.3
Vacation & Sick Time	\$7,919	\$0	\$7,919	\$0	Sch. 1.3
FICA	\$15,569	\$6,552	\$22,121	\$6,552	6.2% of salary adjustments
Medicare	\$3,623	\$1,532	\$5,155	\$1,532	1.45% of salary adjust.
MERS Contribution	\$0	\$0	\$0		
Education & Training	\$665	\$0	\$665		
Vehicle Maint - Tires	\$382	\$0	\$382		
Vehicle Maint - Outside Parts	\$375	\$0	\$375		
Vehicle Maint - Fuel & Misc	\$3,037	\$0	\$3,037		
Maint - Misc Equipment	\$2,125	\$0	\$2,125		
Maint - Meters	\$200	\$0	\$200		
Telephone	\$1,857	\$0	\$1,857		
Advertising & Classified	\$0	\$0	\$0		
Travel	\$1,902	\$0	\$1,902		
Supplies	\$850	\$0	\$850		

Postage	\$117	\$0	\$117
Capitalized Materials	\$1,418	\$0	\$1,418

Sch. 1.0  
Pg 5 of 5

### TEST YEAR & RATE YEAR EXPENSES

Expense Item	Test Year FY 2002	Summary of Adjustments	Rate Year FY 2004	<----- Adjustments Detail ----->	
				Other Adjustments	Supporting Schedule
Merchandising & Jobbing	\$23,608	\$0	\$23,608		
Meter Maint. Expense	\$741	\$0	\$741		
Meter Reading Expense	\$2,698	\$0	\$2,698		
Other Misc. Expense	\$53	\$0	\$53		
Subtotal - Meter Department	\$316,397	\$114,808	\$431,205	\$114,808	
CAPITAL EXPENSE					
Miscellaneous	\$0	\$0	\$0		
RICWFA Fee	\$0	\$100,000	\$100,000	\$100,000	Per Gurghigian testimony
Bond Principal	\$284,812	\$645,188	\$930,000	\$645,188	Sch. 1.1
Bond Interest	\$101,276	\$1,189,769	\$1,291,045	\$1,189,769	Sch. 1.1
Lease Payments					
PBA	\$1,921,833	(\$1,921,833)	\$0	(\$1,921,833)	Sch. 1.1
Vehicle	\$110,689	\$0	\$110,689	\$0	Sch. 1.1
Repayment WRB Loan	\$191,184	(\$191,184)	\$0	(\$191,184)	paid off in FY 2003
Capitalized Labor	\$0	\$0	\$0		
Capitalized Material & Supply	\$0	\$0	\$0		
IFR	\$2,033,039	\$638,000	\$2,671,039	\$638,000	Sch. 1.1
WRB - Settlement	\$0	\$0	\$0		
Lead Pipe Replacement	\$0	\$0	\$0		
T&D Replacement	\$0	\$0	\$0		
Treatment/Pumping/Storage	\$0	\$149,200	\$149,200	\$149,200	Sch. 1.1
O&M Reserve Deposit	\$543,428	\$179,605	\$723,033	\$179,605	Sch. 1.1
R & R Reserve Deposit	\$0	\$0	\$0		
RFP - New Treatment Plant	\$0	\$0	\$0	\$0	Sch. 1.1
Subtotal - Capital	\$5,186,261	\$788,745	\$5,975,006	\$788,745	
TOTAL EXPENSES	\$11,736,844	\$2,914,554	\$14,651,398	\$2,914,554	
PLUS: OPERATING INCOME	\$0	\$57,321	\$57,321		
LESS: MISC. REVENUES	(\$273,915)	\$0	(\$273,915)		
REQUIRED FROM RATES	\$11,462,929	\$2,971,875	\$14,434,805	\$2,914,554	

## DETAILS OF ADJUSTMENTS TO TEST YEAR EXPENSES

### Additional O&M Due to DBO Delay

Treatment/Storage	\$898,500
Pumping	\$90,000

### Employee Benefits

	<u>Test Year</u>	<u>FY 2003</u>	<u>FY 2004*</u>	<u>Adjustment</u>
Health Benefits	\$456,523	\$606,117	\$727,340	\$270,817
Dental Benefits	\$35,383	\$43,879	\$52,655	\$17,272
* Based on conversations with providers, the costs for FY 2004 are increased by				20.0%

### Insurance

Based on July 2002 renewal, property insurance will = \$121,615

### Central Falls Franchise Franchise Fee

Total Due	\$623,022
Paid - 10/02	-\$304,191
Paid 1/03	-\$86,000
Estim Pymnt 4/03	-\$60,000
Balance Owed	\$172,831

### Property Taxes

	<u>Test Year</u>	<u>FY 2003</u>	<u>FY 2004</u>
Supply	\$455,897	\$579,191	\$608,151
Pumping	\$15,155	\$19,241	\$20,203
Purification	\$69,998	\$88,882	\$93,326
Trans & Dist	\$97,491	\$123,871	\$130,065
Total	\$638,541	\$811,186	\$851,745

Note: FY 2004 taxes estimated to be increased over prior year by 5.0%

### RFP For New Treatment Plant DBO

30% Design	\$0
Issue Cost	\$0
Evaluat/Negotiat/Selection	\$0
Subtotal	\$0
Less Remaining Grant	\$0
Net Required	\$0

IFR - Adjusted to total approved in prior docket =	\$2,033,039
Plus Addt'l Need for Plant/Pumping	\$638,000
	\$2,671,039

Interim Capital Costs that were to be covered by DBO Contrac \$149,200

### Chemicals

**DETAILS OF ADJUSTMENTS TO TEST YEAR EXPENSES**

	Annual Amt	Current	Adj. Annual	Plus Inflation @
<u>Chemical</u>	<u>(units)</u>	<u>Unit Cost</u>	<u>Cost</u>	<u>3.00%</u>
Polymer (lbs)	56,096.0	\$0.400	\$22,438	\$23,112
Chlorine (tons)	102.0	\$415.00	\$42,330	\$43,600
Caustic (dry tons)	344.9	\$366.800	\$126,509	\$130,305
Alum (tons)	345.1	\$214.87	\$74,152	\$76,376
Alum (gal)	55,268.0	\$0.59	\$32,608	\$33,586
Sodium Aluminate (gal)	33,480.0	\$2.19	\$73,318	\$75,517
Fluoride (tons)	111.5	\$169.60	\$18,910	\$19,478
Sod. Hypo (gal)	5,940.0	\$1.37	\$8,138	\$8,382
Corrosion Cntl (gal)	4,050.0	\$2.03	\$8,201	\$8,447
Totals			\$406,605	\$418,803
			Test Yr Amt	\$256,684
			Adjustment	\$162,119

**O&M Reserve - recovered over three years = to 1/3 of 25% of the operating expenses**

<b>Rate Year Debt &amp; Leases</b>	<u>Existing</u>	<u>New</u>	<u>Total</u>
Debt Principal	\$215,441	\$714,559	\$930,000
Debt Interest	\$102,772	\$1,188,273	\$1,291,045
PBA Principal	\$1,045,000	-\$1,045,000	\$0
PBA Interest	\$810,131	-\$810,131	\$0
Vehicle Lease Principal	\$61,033	\$40,869	\$101,902
Vehicle Lease Interest	\$8,787	\$0	\$8,787

**ADJUSTMENTS TO MISCELLANEOUS REVENUES**

	Test Year <u>FY 2002</u>	Summary of <u>Adjustments</u>	Rate Year <u>FY 2004</u>
Service Installation	<u>\$64,320</u>	<u>\$0</u>	\$64,320
Merchandising & Jobbing	<u>\$0</u>	<u>\$0</u>	\$0
Rental Income	<u>\$13,235</u>	<u>\$0</u>	\$13,235
Misc Non-operating	<u>\$33,757</u>	<u>\$0</u>	\$33,757
Penalties	<u>\$91,772</u>	<u>\$0</u>	\$91,772
State Surcharge (Admin)	<u>\$70,830</u>	<u>\$0</u>	<u>\$70,830</u>
Total	\$273,915	\$0	\$273,915

### **SALARY & LABOR ADJUSTMENTS**

<b>Salaries</b>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>
Admin	\$372,820	\$447,943	\$462,387
Customer Serv	\$172,059	\$141,056	\$121,474
Supply	\$0	\$92,104	\$95,286
Pumping	\$0	\$0	\$0
Purification	\$572,457	\$552,481	\$539,258
Trans & Distrib	\$632,277	\$688,060	\$749,985
Engin	\$285,302	\$344,006	\$355,503
Meter Dept	<u>\$229,721</u>	<u>\$328,807</u>	<u>\$340,553</u>
Total	\$2,264,636	\$2,594,457	\$2,664,445

<b>Longevity</b>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>
Admin	\$12,916	\$15,865	\$18,023
Customer Serv	\$8,662	\$6,765	\$3,257
Supply	\$0	\$7,562	\$7,826
Pumping	\$0	\$0	\$0
Purification	\$18,673	\$15,270	\$14,459
Trans & Distrib	\$50,146	\$54,821	\$59,160
Engin	\$18,304	\$16,344	\$16,917
Meter Dept	<u>\$17,320</u>	<u>\$13,646</u>	<u>\$12,101</u>
Total	\$126,021	\$130,274	\$131,743

<b>Overtime</b>	
Test year overtime =	\$136,532
Annual Increase =	3.00%
Two Year increase	6.09%
Rate year overtime =	\$144,847
Increase =	\$8,315
% Change =	6.09%

### **FICA & Medicare**

FICA set at	6.20% of payroll, overtime and longevity costs
Medicare set at	1.45% of payroll, overtime and longevity costs

### **Vacation & Sick Pay**

Test year costs reflect actual vacation and sick time distributions.

### **Beeper Stipends - for FY 2004**

<u>Department</u>	<u>Number</u>	<u>Amount</u>
Meter Dept	1	\$1,040
Distribution	9	\$7,540
Purification	4	\$3,900
Supply	2	\$1,820



**UNITS OF SERVICE****METERS**

<u>Meter Size</u>	<u>Quarterly</u>	<u>Monthly</u>	<u>Total</u>	<u>Equiv Factor</u>	<u># of Equivalents</u>
5/8	21,069	7	21,076	1.00	21,076
3/4	235	4	239	1.39	331
1	471	9	480	2.00	960
1 1/2	232	7	239	4.07	973
2	372	43	415	5.29	2,194
3	44	13	57	6.00	342
4	12	12	24	14.00	336
6	3	6	9	21.00	189
8	0	0	0	30.00	0
	=====	=====	=====		=====
Totals	22,438	101	22,539		26,401

**PUBLIC FIRE HYDRANTS**

	<u>Test Year</u>	<u>Adjustments</u>	<u>Rate Year</u>
Pawtucket	1,495	0	1,495
Central Falls	202	0	202
Valley Falls/other	199	0	199
Totals	1,896	0	1,896

**PRIVATE FIRE SERVICE**

<u>Size</u>	<u>Test Year</u>	<u>Adjustments</u>	<u>Rate Year</u>	<u>Equiv Factor</u>	<u># of Equivalents</u>
2	14	0	14	5.3	74
4	27	0	27	14.0	378
6	356	0	356	21.0	7,476
8	83	0	83	30.0	2,490
10	3	0	3	30.0	90
12	0	0	0	30.0	0
Total	483	0	483		10,508

**UNITS OF SERVICE**

**METERED WATER USE (ccf/year)**

<u>Class</u>	<u>Test Year</u>	<u>Adjustments *</u>	<u>Rate Year</u>
Small (5/8 - 1")	3,178,622	0	3,178,622
Medium (1.5 - 2")	871,878	0	871,878
Large (3 and 4")	417,293	0	417,293
Very Large (6 and up)	396,927	0	396,927
Total	4,864,720	0	4,864,720
Wholesale			
Cumberland	630,530	0	630,530
Seekonk	0	0	0
Total	630,530	0	630,530

**COMPARISON OF CURRENT & PROPOSED RATES**

		<u>Current</u>	<u>Proposed</u>	% Change
<b><u>Metered Rates</u></b>				
Small (5/8 - 1")		\$1.698	\$2.173	28.0%
Medium (1.5 - 2" & By pass)		\$1.582	\$2.025	28.0%
Large (3 - 4')		\$1.496	\$1.915	28.0%
Very Large (6" and up)		\$1.400	\$1.792	28.0%
Wholesale		\$1.408	\$1.802	28.0%
<b><u>Service Charges</u></b>				
Quarterly	5/8	\$13.98	\$17.89	28.0%
	3/4	\$17.49	\$22.39	28.0%
	1	\$24.26	\$31.05	28.0%
	1 1/2	\$48.68	\$62.31	28.0%
	2	\$77.79	\$99.57	28.0%
	3	\$155.66	\$199.24	28.0%
	4	\$243.31	\$311.43	28.0%
	6	\$486.54	\$622.76	28.0%
Monthly	8	\$1,119.04	\$1,432.34	28.0%
	5/8	\$7.92	\$10.14	28.0%
	3/4	\$9.09	\$11.63	27.9%
	1	\$10.95	\$14.02	28.0%
	1 1/2	\$17.23	\$22.05	28.0%
	2	\$25.93	\$33.19	28.0%
	3	\$51.89	\$66.42	28.0%
	4	\$81.10	\$103.81	28.0%
Extra Large - Monthly	6	\$162.18	\$207.59	28.0%
	8	\$373.01	\$477.44	28.0%
	3/4	\$9.09	\$11.63	27.9%
	3	\$46.12	\$59.03	28.0%
	4	\$72.19	\$92.40	28.0%
	6	\$144.16	\$184.52	28.0%
<b><u>Fire Service (annual)</u></b>				
Public	/hydrant/yr	\$348.41	\$445.96	28.0%
Private	2	\$125.46	\$160.59	28.0%
	4	\$296.70	\$379.77	28.0%
	6	\$484.81	\$620.54	28.0%
	8	\$1,084.38	\$1,387.98	28.0%
	10	\$1,791.60	\$2,293.20	28.0%
	12	\$2,876.02	\$3,681.23	28.0%

**IMPACT OF PROPOSED RATES**  
(quarterly bills unless otherwise noted)

<u>METER SIZE</u>	<u>QUARTERLY USE - CU FT</u>	<u>CURRENT RATES</u>	<u>&lt;----- NEW BILL</u>	<u>PROPOSED -----&gt; \$ INCREASE</u>	<u>% INCREASE</u>
Metered Service (Quarterly Bills)					
Small					
5/8	2,000	\$47.94	\$61.35	\$13.41	28.0%
5/8	2,500	\$56.43	\$72.22	\$15.79	28.0%
5/8	4,000	\$81.90	\$104.81	\$22.91	28.0%
5/8	5,000	\$98.88	\$126.54	\$27.66	28.0%
5/8	7,500	\$141.33	\$180.87	\$39.54	28.0%
5/8	10,000	\$183.78	\$235.19	\$51.41	28.0%
5/8	15,000	\$268.68	\$343.84	\$75.16	28.0%
5/8	20,000	\$353.58	\$452.49	\$98.91	28.0%
5/8	25,000	\$438.48	\$561.14	\$122.66	28.0%
1	30,000	\$533.66	\$682.95	\$149.29	28.0%
1	40,000	\$703.46	\$900.25	\$196.79	28.0%
1	75,000	\$1,297.76	\$1,660.80	\$363.04	28.0%
Medium					
1 1/2	100,000	\$1,630.68	\$2,087.31	\$456.63	28.0%
1 1/2	200,000	\$3,212.68	\$4,112.31	\$899.63	28.0%
2	300,000	\$4,823.79	\$6,174.57	\$1,350.78	28.0%
2	400,000	\$6,405.79	\$8,199.57	\$1,793.78	28.0%
Large					
3	250,000	\$3,895.66	\$4,986.74	\$1,091.08	28.0%
3	500,000	\$7,635.66	\$9,774.24	\$2,138.58	28.0%
4	750,000	\$11,463.31	\$14,673.93	\$3,210.62	28.0%
Very Large (monthly accts)					
6	1,000,000	\$14,432.48	\$18,473.56	\$4,041.08	28.0%
6	3,000,000	\$42,432.48	\$54,313.56	\$11,881.08	28.0%
Fire Service (Annual Bill)					
Municipal Fire Service					
	200 hydrants	\$69,682	\$89,192	\$19,510.00	28.0%
	1400 hydrants	\$487,774	\$624,344	\$136,570.00	28.0%
Private Fire Service					
	4 Inch Service	\$296.70	\$379.77	\$83.07	28.0%
	6 Inch Service	\$484.81	\$620.54	\$135.73	28.0%
	8 Inch Service	\$1,084.38	\$1,387.98	\$303.60	28.0%

**REVENUE RECONCILIATION**

**Service Charge:**

		<----- Current ----->			<----- Proposed ----->	
		<u>Number</u>	<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>
Quarterly	5/8	21,069	\$13.98	\$1,178,178	\$17.89	\$1,507,698
	3/4	235	\$17.49	\$16,441	\$22.39	\$21,047
	1	471	\$24.26	\$45,706	\$31.05	\$58,498
	1 1/2	232	\$48.68	\$45,175	\$62.31	\$57,824
	2	372	\$77.79	\$115,752	\$99.57	\$148,160
	3	44	\$155.66	\$27,396	\$199.24	\$35,066
	4	12	\$243.31	\$11,679	\$311.43	\$14,949
	6	3	\$486.54	\$5,838	\$622.76	\$7,473
	8	0	\$1,119.04	\$0	\$1,432.34	\$0
Monthly	5/8	7	\$7.92	\$665	\$10.14	\$852
	3/4	4	\$9.09	\$436	\$11.63	\$558
	1	9	\$10.95	\$1,183	\$14.02	\$1,514
	1 1/2	7	\$17.23	\$1,447	\$22.05	\$1,852
	2	43	\$25.93	\$13,380	\$33.19	\$17,126
	3	13	\$51.89	\$8,095	\$66.42	\$10,362
	4	12	\$81.10	\$11,678	\$103.81	\$14,949
	6	6	\$162.18	\$11,677	\$207.59	\$14,946
	8	0	\$373.01	\$0	\$477.44	\$0

**Consumption Charge:**

Small (5/8 - 1")	3,178,622	\$1.698	\$5,397,300	\$2.17	\$6,907,146
Medium (1.5 - 2" & By pass)	871,878	\$1.582	\$1,379,311	\$2.03	\$1,765,553
Large (3 & 4)	417,293	\$1.496	\$624,270	\$1.92	\$799,115
Very Large (6 and up)	396,927	\$1.400	\$555,698	\$1.79	\$711,294
Wholesale	630,530	\$1.408	\$887,786	\$1.80	\$1,136,215

**REVENUE RECONCILIATION**

		<----- Current ----->		<----- Proposed ----->		
<b>Fire Protection:</b>						
Public Hydrants		1,896	\$348.41	\$660,585	\$445.96	\$845,540
Private Fire Protection						
	2	14	\$125.46	\$1,756	\$160.59	\$2,248
	4	27	\$296.70	\$8,011	\$379.77	\$10,254
	6	356	\$484.81	\$172,592	\$620.54	\$220,912
	8	83	\$1,084.38	\$90,004	\$1,387.98	\$115,202
	10	3	\$1,791.60	\$5,375	\$2,293.20	\$6,880
	12	0	\$2,876.02	\$0	\$3,681.23	\$0
			=====		=====	
Total				\$11,277,415		\$14,433,233
Plus: Misc Revenues				\$273,915		\$273,915
			=====		=====	
Pro Forma Revenue				\$11,551,330		\$14,707,147
Required Revenue				\$14,708,719		\$14,708,719
Difference				-\$3,157,389		-\$1,572
Increase in Revenues						\$3,155,817
Percent Increase in Total Revenues						27.32%
Percent Increase in Rate Revenues (non-misc)						27.98%

**SUMMARY OF COST OF SERVICE**

	<u>Test Year</u>	<u>Adjustments</u>	<u>Rate Year</u>
<b>Revenues</b>			
Service Charges	\$1,494,727	\$418,147	\$1,912,873
Metered Rates	\$8,844,365	\$2,474,957	\$11,319,323
Fire Protection	\$938,323	\$262,713	\$1,201,036
Miscellaneous	<u>\$273,915</u>	<u>\$0</u>	<u>\$273,915</u>
<i>Total Revenue</i>	\$11,551,330	\$3,155,817	\$14,707,147
<b>Expenses</b>			
<u>O&amp;M</u>			
Admin	\$1,977,462	\$351,301	\$2,328,763
Customer Serv	\$267,011	-\$35,942	\$231,069
Supply	\$586,885	\$265,074	\$851,959
Pumping	\$556,281	\$95,048	\$651,329
Purification	\$1,374,504	\$1,049,678	\$2,424,182
Trans & Distrib	\$1,081,735	\$202,344	\$1,284,079
Engin	\$390,308	\$83,499	\$473,807
Meter Dept	<u>\$316,397</u>	<u>\$114,808</u>	<u>\$431,205</u>
Total O&M	\$6,550,583	\$2,125,810	\$8,676,393
<u>Capital</u>			
Debt Service/Leases	\$2,609,794	-\$278,060	\$2,331,734
Capitalized Costs	\$0	\$0	\$0
IFR	\$2,033,039	\$638,000	\$2,671,039
Reserves	\$543,428	\$179,605	\$723,033
Other Capital	<u>\$0</u>	<u>\$249,200</u>	<u>\$249,200</u>
Total Capital	\$5,186,261	\$788,745	\$5,975,006
<u>Operating Revenue</u>	<u>\$0</u>	<u>\$57,321</u>	<u>\$57,321</u>
<i>Total Expenses</i>	\$11,736,844	\$2,971,875	\$14,708,719

**CALCULATION OF CUMBERLAND SURCHARGE**

**Cumberland Surcharge Proposal**

Increase in Taxes	\$297,256 (including adj. To FY 04)
Sales to Cumberland (hcf)	
Retail	371,388
Wholesale	<u>630,530</u>
Total	1,001,918
Surcharge (\$/ccf)	\$0.297
Annual Revenue	\$297,570

Rate Revenue @ Current =	\$11,277,415
Required Rate Revenue	\$14,434,805
Less Surcharge Revenue	(\$297,570)
Net Required	\$14,137,235
Percent Change	25.36%



**COMPARISON OF CURRENT & PROPOSED RATES**  
**WITH CUMBERLAND SURCHARGE**

		<u>Current</u>	<u>Proposed</u> <u>W/ Surcharge</u>	<u>% Change</u>
<b><u>Metered Rates</u></b>				
Small (5/8 - 1")		\$1.698	\$2.129	25.4%
Medium (1.5 - 2" & By pass)		\$1.582	\$1.983	25.3%
Large (3 - 4')		\$1.496	\$1.875	25.3%
Very Large (6" and up)		\$1.400	\$1.755	25.4%
Wholesale		\$1.408	\$1.765	25.4%
Cumberland Surcharge		\$0.000	\$0.297	
<b><u>Service Charges</u></b>				
Quarterly	5/8	\$13.98	\$17.53	25.4%
	3/4	\$17.49	\$21.93	25.4%
	1	\$24.26	\$30.41	25.4%
	1 1/2	\$48.68	\$61.02	25.3%
	2	\$77.79	\$97.52	25.4%
	3	\$155.66	\$195.13	25.4%
	4	\$243.31	\$305.01	25.4%
	6	\$486.54	\$609.92	25.4%
Monthly	8	\$1,119.04	\$1,402.82	25.4%
	5/8	\$7.92	\$9.93	25.4%
	3/4	\$9.09	\$11.40	25.4%
	1	\$10.95	\$13.73	25.4%
	1 1/2	\$17.23	\$21.60	25.4%
	2	\$25.93	\$32.51	25.4%
	3	\$51.89	\$65.05	25.4%
	4	\$81.10	\$101.67	25.4%
Extra Large - Monthly	6	\$162.18	\$203.31	25.4%
	8	\$373.01	\$467.60	25.4%
	3/4	\$9.09	\$11.40	25.4%
	3	\$46.12	\$57.82	25.4%
	4	\$72.19	\$90.50	25.4%
	6	\$144.16	\$180.72	25.4%
<b><u>Fire Service (annual)</u></b>				
Public	/hydrant/yr	\$348.41	\$436.76	25.4%
Private	2	\$125.46	\$157.28	25.4%
	4	\$296.70	\$371.94	25.4%
	6	\$484.81	\$607.75	25.4%
	8	\$1,084.38	\$1,359.37	25.4%
	10	\$1,791.60	\$2,245.93	25.4%
	12	\$2,876.02	\$3,605.34	25.4%